

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
CUSTOMS,

Petitioner,

CTA EB NO. 2714
(CTA Case No. 9956)

Present:

- versus -

DEL ROSARIO, P.L.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN
PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, II.

STA. ROSA FARM
PRODUCTS CORPORATION,
Respondent.

Promulgated:

MAR 24 2025

x

x

[Signature]
10:05 a.m.

RESOLUTION

BACORRO-VILLENA, J.:

For the Court *En Banc*'s resolution is petitioner Commissioner of Customs' (**petitioner's/COC's**) "Motion for Reconsideration (of the Decision dated 18 April 2024)"¹ (**MR**) filed on 15 May 2024, with respondent Sta. Rosa Farm Products Corporation's (**respondent's**) "Comment (On Petitioner's Motion for Reconsideration)"² (**Comment**) embodied in its "Motion for Leave of Court (To Admit Respondent's

¹ Rollo, pp. 214-223.

² Id., pp. 231-242.

Comment on Petitioner’s Motion for Reconsideration)”³ filed on 12 July 2024.

The MR seeks the reversal of the Court *En Banc*’s Decision dated 18 April 2024⁴ (**assailed Decision**), denying petitioner’s Petition for Review⁵ filed on 02 December 2022. The dispositive portion of the assailed Decision reads, thus:

...
WHEREFORE, premises considered, the present Petition for Review filed by petitioner Commissioner of Customs is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision and Resolution dated 17 February 2022 and 14 September 2022, respectively, of the Third Division in CTA Case No. 9956, entitled *Sta. Rosa Farm Products Corporation v. Commissioner of Customs*, are **AFFIRMED**.

SO ORDERED.
...

In the MR, petitioner mainly argues that the World Trade Organization (WTO) Agreement on Agriculture is not a self-executing treaty that automatically confers rights on the residents of contracting states. As such, petitioner insists that further legislation transforming the treaty into municipal law is necessary to give it effect. Moreover, petitioner claims that Senate Resolution No. 97⁶, contrary to what has been set forth in the assailed Decision, requires further legislation to transform the WTO Agreement on Agriculture into domestic law. Finally, petitioner maintains that, in consideration of the foregoing, respondent’s rice importations were correctly seized as they were not covered by a valid permit from the National Food Authority (NFA).

In response, respondent echoes in agreement the Court *En Banc*’s findings and disquisitions in the assailed Decision. Respondent also points out that petitioner reiterated its arguments as previously presented before the Third Division and the Court *En Banc*.

³ Id., pp. 227-239.
⁴ Id., pp. 184-206.
⁵ Id., pp. 68-99.
⁶ Resolution concurring in the ratification of the Agreement establishing the World Trade Organization, Senate Resolution No. 97, s. 1994.

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We resolve.

At the onset, it is noted that petitioner has recycled his or her arguments before the Court in Division and before the Court *En Banc*. As the records clearly bear, these issues have already been passed upon and discussed exhaustively in the assailed Decision of the Court *En Banc*, as well as the Third Division's Decision dated 17 February 2022⁷ and Resolution dated 14 September 2022.⁸

For emphasis, We reproduce the following portion of the assailed Decision⁹ to once again respond to petitioner's recycled argument, to wit:

...

In any case, it is clear in the present case that the WTO Agreement and its MTAs, including the GATT and the WTO Agreement on Agriculture, have been in force without the need for further policy or action beyond Senate Resolution No. 97. Additionally, any dispute against the said resolution's validity was already put to rest in the case of *Wigberto E. Tañada, et al. v. Edgardo Angara, et al.* There, the Supreme Court recognized the Philippine Senate's adoption of its Resolution No. 97 which "[r]esolved, as it is hereby resolved, that the Senate concur, as it hereby concurs, in the ratification by the President of the Philippines of the Agreement Establishing the World Trade Organization".

...

Finally, petitioner also regards RA 8178 as the local legislation that directly executes and implements the WTO Agreement on Agriculture. RA 8178 converted all existing quantitative restrictions on agricultural products, except rice, into tariffs. Relevant to this case, the said law did not address nor contemplate out-quota importations of rice, and deliberately excluded the same from its scope.

Over petitioner's contention, such premise is not covered by the WTO Agreement, but by the Special Treatment for Rice in the Philippines (as well as the corresponding extension and Waiver). As earlier discussed, the Philippines duly secured special treatments from the provisions of the WTO Agreement on Agriculture, delaying the need to lift quantitative restrictions on rice imports until after 30 June 2017.

...



⁷ *Rollo*, pp. 103-121.

⁸ *Id.*, pp. 122-126.

⁹ *Supra* at Note 4, pp. 202-204; Citations omitted and italics in the original text.

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All told, there is nothing that could prevent respondent from enforcing its rights when its claims are based upon law. As established thus far, the WTO Agreement and its MTAs partake of the same force and effect as any of our laws. ...

...

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*¹⁰, the Supreme Court explained, to wit:

...

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

...

The Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*¹¹ ruled:

...

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible, or compellingly persuasive to warrant the desired course of action. 

¹⁰ G.R. No. 109645 (Resolution), 04 March 1996.

¹¹ G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

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Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**

...

Indubitably, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Reconsideration (of the Decision dated 18 April 2024)" filed on 15 May 2024 is hereby **DENIED** for lack of merit.

SO ORDERED.

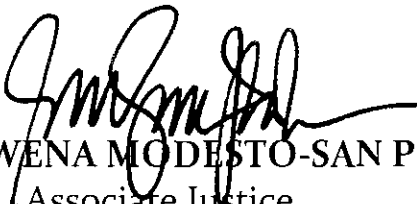

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

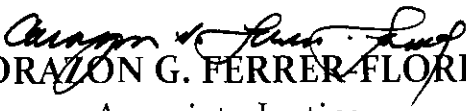

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice